UC-016 FLD (01-23)


# Katie Hobbs Governor

Michael Wisehart

Director

 P.O. Box 6028 • Mail Drop 5881 • Phoenix, AZ 85005-6028

Phone (602) 771-6602 • Fax (602) 532-5539

 «Employer» Date: «MailingDate»

 Arizona Account No.:

 Current Year UI Tax Rate:

 Coverage Begins:

**DETERMINATION OF UNEMPLOYMENT INSURANCE LIABILITY**

You have been determined liable for Arizona Unemployment Insurance (UI) Taxes under A.R.S. § 23-613 (see basis for liability below) and § 23-614(D), if applicable, (see reverse). Arizona law requires you to keep true and accurate records available for inspection by this Department, to submit quarterly reports of wages paid to your employees, and to pay taxes from the date coverage began as shown above. When an employer becomes liable for UI at any time during a calendar year, coverage is retroactive to the calendar quarter or date wages were first paid in that year. You are also required by law to conspicuously display a Notice to Employees poster (POU-003) in the workplace, and to provide a Take Care of Unemployment Business by the internet or Telephone pamphlet (UIB-1015A) to individuals who leave your employment for any reason or whose employment with you is reduced to less than full time through no fault of their own. Visit [www.azuitax.gov](http://www.azuitax.gov/) for copies of these and other materials relevant to employees and employers regarding unemployment claims and to employers regarding taxes.

SAMPLE

BASIS FOR LIABILITY

«BasisForLiability»

APPEAL RIGHTS - This determination becomes FINAL unless written request for reconsideration is filed within 30 days after the above date, as provided by A.R.S. § 23-724. If the 30th day falls on Saturday, Sunday, or a legal holiday, the filing period is extended to the next business day. The request should contain a statement of the reasons you consider this decision incorrect, and your Arizona Account Number. To avoid additional charges, reports and payments required under this determination should be filed when due. If this determination is reversed, payments made will be refunded. If an appeal is filed by mail, the postmark date is considered the appeal date.

**FOR DEPARTMENT USE ONLY**

Dept. Representative’s Signature

Certified Mail Receipt No. «CertifiedNo»

See reverse for EOE/ADA/LEP/GINA disclosures

UC-016 FLDR (01-23)

A.R.S § 23-614(D)

“Notwithstanding any other provision of this chapter, whether an individual or entity is the employer of specific employees

shall be determined by section 23-613.01, except as provided in subsections E and G of this section with respect to

a professional employer organization or a temporary services employer. The exceptions to the definition of employee prescribed in section 23-613.01, subsection A apply to determinations made pursuant to subsections E, F, G and H of this section.”

SAMPLE

Equal Opportunity Employer / Program • Auxiliary aids and services are available upon request to individuals with disabilities • To request this document in alternative format or for further information about this policy, contact the UI Tax Office at 602-771-6606; TTY/TDD Services: 7-1-1